



General Assembly

January Session, 2015

**Proposed Bill No. 5411**

LCO No. 420



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. JANOWSKI, 56th Dist.

**AN ACT CONCERNING DISPROPORTIONATE TAX LIABILITY UNDER  
THE PERSONAL INCOME TAX.**

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

- 1 That chapter 229 of the general statutes be amended to adjust rates,
- 2 exemptions and credits under the personal income tax so that tax
- 3 liability is more equitable regardless of the filing status of the taxpayer.

**Statement of Purpose:**

To adjust rates, exemptions and credits under the personal income tax  
so that tax liability is more equitable regardless of the filing status of  
the taxpayer in order to eliminate the disproportionate tax liability  
imposed on lower and middle income single taxpayers.